

**AMENDMENTS TO THE SPECIFICATION:**

Please amend the paragraph beginning at line 22 of page 97 as follows:

The light emitting device 2800 shown in FIG. 33, the light emitting device 2900 shown in FIG. 34, and the light emitting device 3000 shown in FIG. 35 can be configured as a light emitting device 3100 shown in FIG. 37, a light emitting device 3200 shown in FIG. 38, and a light emitting device 3300 shown in FIG. 39, respectively, by turning each device upside down, without forming the electrode on the first main surface side of the transparent semiconductor layer 90, to thereby allow extraction of the emission beam mainly from the first main surface side. All of these light emitting devices 3100 to 3300 compose the mode of ~~second configuration of~~ the light emitting device according to the third embodiment. In the individual light emitting devices 3100 to 3300, any elements given with the same reference numerals as those in the light emitting devices 2800 to 3000 shown in FIG. 33 to FIG. 35, and not specially explained, are the same elements, so that detailed explanation therefor will be omitted. It is to be noted that, in all drawings, the light-extraction-side electrode is now replaced to a first electrode (first electrode portion) 9, and the different-polarity electrode to a second electrode (second electrode portion) 332. The first electrode 9 and the second electrode 332 typically composed of an Au electrode may be omissible, wherein in this case, the bond-assisting alloyed layers 9a and 21 respectively configure the first electrode portion and the second electrode portion.

The Abstract has been amended (below) to reduce the text to one paragraph. A clean copy of the amended abstract is attached following page 20 of this paper.

A composite growth-assisting substrate 10 is formed by epitaxially growing a separation-assisting compound semiconductor layer 10k composed of a non-GaAs III-V compound semiconductor single crystal, and then a sub-substrate 10e composed of a GaAs single crystal in this order, on a first main surface of a substrate bulk 10m composed of a GaAs single crystal. [[

]]The sub-substrate portion 10e is then separated from the composite growth-assisting substrate 10, so as to be left as a residual substrate portion 1 on a second main surface of the main compound semiconductor layer 40, and a portion of the residual substrate portion 1 is cut off to thereby form a cut-off portion 1j having a bottom surface used as a light extraction surface. [[

]] By this configuration, the light emitting device is provided as allowing effective use of the GaAs substrate, and increasing the light extraction efficiency.